

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stanley Zukowski  
DOCKET NO.: 06-20091.001-R-1  
PARCEL NO.: 13-18-406-018-0000

The parties of record before the Property Tax Appeal Board are Stanley Zukowski, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago; and the Cook County Board of Review.

The subject property consists of a one-story single family dwelling of masonry construction that contains 1,272 square feet of living area. Features of the home include a full unfinished basement and a two-car detached garage. The dwelling is approximately 28 years old. The property is located in Harwood Heights, Norwood Park Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The comparables were improved with one-story single family dwellings of masonry construction that ranged in size from 1,240 to 1,581 square feet of living area. The dwellings ranged in age from 49 to 51 years old. The appellant indicated only one of the comparables had a basement. Copies of photographs of the comparables disclosed that three of the comparables had either a one-car or two-car attached garage. A map submitted by the appellant disclosed the comparables were located from approximately .75 to 2.5 miles from the subject. The comparables had improvement assessments that ranged from \$12,965 to \$18,798 or from \$9.72 to \$12.21 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced from \$24,756 to \$14,196.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$29,105 was disclosed. The subject property has an improvement assessment of \$24,756 or \$19.46 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,329
IMPR.:	\$	24,756
TOTAL:	\$	29,085

Subject only to the State multiplier as applicable.

To demonstrate the subject was being equitably assessed the board of review submitted descriptions and assessment information on four comparables improved with one-story dwellings of masonry construction that ranged in size from 1,200 to 1,272 square feet of living area. Each of the comparables was improved with a full basement and a two-car detached garage. The dwellings ranged in age from 33 to 40 years old. These properties had the same classification and neighborhood codes as the subject property. The comparables had total assessments that ranged from \$29,531 to \$31,178 and improvement assessments that ranged from \$25,147 to \$26,829 or from \$20.95 to \$21.09 per square foot of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds the best comparables in the record were those submitted by the board of review. The comparables submitted by the board of review were more similar to the subject in age and size than were the appellant's comparables. The board of review comparables had total assessments that ranged from \$29,531 to \$31,178 and improvement assessments that ranged from \$25,147 to \$26,829 or from \$20.95 to \$21.09 per square foot of living area. The subject property has a total assessment of \$29,105 and an improvement assessment of \$24,756 or \$19.46 per square foot of living area. The subject's total assessment and improvement assessment are below the range established by the most similar comparables in the record. The Board finds this data demonstrates the subject is being equitably assessed.

The Board gave little weight to the comparables submitted by the appellant due to the dwellings being older and generally larger than the subject dwelling, which justifies their lower improvement assessments in relation to the subject dwelling.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.